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PART I.

IMPORTANT GOVERNMENT ORDERS

GENERAL SECRETARIAT.

Report on the Administration of the Town and Minor Municipalities in the State.

READ—

(1) Reports and reviews on the working of all the Municipalities in the State, during the year 1926-27 except the City Municipalities of Bangalore and Mysore.

(2) The report of the Comptroller on the local audit of the accounts of the Municipal Councils during the same year.

ORDER NO. L. 6253-67—ML. 153-27-49, DATED 9TH APRIL 1928.

Amendment of the Municipal Regulation.—Two bills further to amend the Municipal Regulation received the assent of His Highness the Maharaja on the 1st July 1926 and the 7th April 1927 and were promulgated as Regulations Nos. IV of 1926 and VIII of 1927. These measures introduced several modifications in the Municipal Law and the most important among them were the following :—

(1) Raising the minimum elected element on Minor Municipal Councils from one-third to one-half of the total strength.

(2) Provision for the election of the President of a Municipal Council by the general body of voters in the Municipality, when directed by Government.

(3) Providing for the election of the Vice-Presidents of Municipal Councils as a general rule.

(4) Making the term of office of President and Vice-President co-terminous with their terms as Municipal Councillors.

(5) Taking power to Government to make rules in respect of recruitment, service, etc., of Municipal employees.

(6) Empowering Municipal Councils to levy a tax on shops and other places where a business or profession is carried on.

(7) Authorising Municipal Councils to lease the levy of fees and tolls.

(8) Empowering Municipal Councils to compound offences against the Regulation or the bye-laws thereunder.

(9) Limiting the period during which property may be distrained for recovery of Municipal dues to three years.

(10) Empowering the Deputy Commissioner to inspect the office of any Town or Minor Municipal Council in the district and to call for records.

(11) Empowering Municipal Councils to demand immediate payment of taxes from persons who are about to leave the Municipal area.

(12) Taking power to Government to order an enquiry into any matter concerning the Municipal administration or any Municipal area or any matters with respect to which the sanction, approval or consent of Government is required.

Number of Municipalities.—The total number of Town and Minor Municipalities was the same, namely, 102 as in the preceding year. The Minor Municipal Council of Hunsur in the Mysore District, was converted into a Town Municipal Council. Besides, the Town and Minor Municipalities, there was one non-Regulation Municipality at Sringeri and the question of bringing it under the provisions of the Municipal Regulation is engaging the attention of the Government.

2. *Constitution.*—General Elections were held in 20 Municipalities and no information is furnished in many of the reviews as to whether the seats were contested. The constitution of the Minor Municipal Councils was revised and the elective element therein was raised from one-third to one-half of the total strength as in Town Municipal Councils. Bye-elections were held in 52 Municipalities to fill up casual vacancies and the additional elective seats newly sanctioned.

Revised rules for regulating the conduct of elections in City and Town Municipalities were prescribed during the year (*Vide* G. O. No. L. 6435—Ml. 165-26-2, dated 15th March 1927). The chief modifications introduced were the following:—

(*a*) Every person who is qualified to vote and who for a period of not less than six months next preceding the date on which the list of voters is required to be prepared or revised has been resident in the Municipality, is made eligible to be a candidate; additional qualifications hitherto necessary being dispensed with.

(*b*) Provision has been made for declaring the candidate or candidates as elected when the number of candidates, duly nominated, does not exceed the number of vacancies.

3. *Strength of Councils and Meetings.*—The total strength of the members on the last day of the year was 1,488 as against 1,366 members on the last day of the preceding year and fell short of the prescribed strength by 23. Of these, 664 were elected members, 329 *ex-officio* members and the rest, *viz.*, 495 non-officials were appointed by the Government against 535, 335 and 496 respectively in the previous year. The attendance at the meetings was fairly satisfactory; but there is still much scope for improvement in this direction. Information is not available as to the number of the adjourned meetings held in the Hassan District. Of the 1,440 meetings held in the other Districts, 254 were adjourned meetings and in none of the reviews it is explained that any of the adjourned meetings were necessitated by the heaviness of the agenda. In the Seringapatam and French Rocks Municipalities, 16 and 9 adjourned meetings respectively were held. The large number of adjourned meetings appears to indicate that the Councillors did not evince sufficient interest in the Municipal affairs. The Deputy Commissioners are requested to report whether the number of meetings now prescribed, namely, one for each month, is necessary and whether it may advantageously be reduced by delegating to the executive the power to dispose of items of routine business which are at present considered at meetings of the Municipal Councils.

4. *Presidents and Vice-Presidents.*—The Municipal Councils of Tumkur, Chikmagalur, Hassan and Sringeri continued to have non-official Presidents. The privilege of electing the Vice-President was newly conferred on the Chiknaikanhalli Municipal Council while that which had been withdrawn from the Tarikere Municipal Council was restored to the Council during the year.

5. *Committees.*—Under the Municipal Regulation and the Municipal Account Manual, every Municipal Council should have at least a Managing Committee, an Economic Committee and an Audit Committee and these Committees should meet regularly for the disposal of matters entrusted to them. The reviews disclose that these Committees have not been constituted in many of the Municipalities and that where they are constituted, they have not in the majority of cases paid sufficient time or attention to the duties that should have been performed by them. The Deputy Commissioners are requested to issue necessary instructions in the matter and see that the omission in this important respect is remedied.

6. *Bye-Laws.*—Sixteen bye-laws of the Anekal Municipality, 10 of the Chikballapur Municipality, the Octroi bye-laws of Sira and Kortagere Municipalities and bye-laws for supply of water in Harihar and those for registration of births and deaths in Malebennur were sanctioned during the year. Some Municipal Councils in the Hassan District framed bye-laws for the registration of vital statistics and a few

minor subjects while those of Shimoga, Channagiri, Kumsi, Bhadravati, Sagar, Closepet, Koratagere, Sira, Madhugiri and Chiknaikanhalli, framed bye-laws and rules on miscellaneous subjects. The Municipal Council of Koppa framed bye-laws for the regulation of water-supply in the Municipality. The Deputy Commissioner of the Shimoga District reports that the framing of bye-laws under important Sections of the Municipal Regulation is not receiving sufficient attention. The Deputy Commissioners should impress on the Municipal Councils which have not framed bye-laws on important matters that the absence of bye-laws will not make for efficient administration and see that prompt action is taken to remedy the defect early.

7. *Finance.*—The year opened with a balance of Rs. 4,57,233 and the income and expenditure amounted to Rs. 12,95,785 and Rs. 12,84,752 against Rs. 11,02,387 and Rs. 11,59,136 respectively in the previous year. The year closed with a balance of Rs. 4,68,266. The details of income and expenditure under the prescribed major and minor heads of accounts for each of the Municipalities have not been furnished by the Deputy Commissioners of Bangalore and Mysore Districts. The statements furnished by the Deputy Commissioners of Kolar, Hassan and Kadur are incomplete and in some cases the totals for the District are not entered under all the prescribed heads. Necessary information should be obtained and the statements furnished with complete details in future.

8. *Incidence of Taxation.*—The average incidence of taxation was highest in Davangere (Rs. 5-3-8). Next came Koppa (Rs. 4-7-0), French Rocks (Rs. 4-1-5), Chikmagalur (Rs. 4-0-6), Shimoga (Rs. 3-9-1), Saklespur (Rs. 3-7-5) and Chitaldrug (Rs. 3-2-6). The incidence ranged between Rs. 3 and Rs. 2 in 17 Municipalities and between Rs. 2 and Re. 1 in 38 Municipalities. In 41 Municipalities, the incidence was less than 1 Rupee and it was lowest in Ramasamudra in the Mysore District (Re. 0-3-1). The Deputy Commissioner of Shimoga observes that the variations in the incidence of taxation in the several Municipalities indicates that there is vast scope for additional taxation. The average incidence of taxation for the Shimoga District was Rs. 2-0-10 while for the whole of the State it was Rs. 1-10-10. The general low average is accounted for by the constitution in the State as Municipalities, of places that are mere villages and which are elsewhere constituted only as Unions or village Panchayats. The existing provisions of law in regard to taxation in Town Municipalities do not afford scope for fixing the rates of taxes in a year with reference to the funds required and for taxes being imposed without unnecessary limitations, while those in respect of Minor Municipalities generally provide for taxation only at a uniform rate throughout the State without reference to the varying circumstances of each Municipality. Separate action is being taken to amend the Municipal Regulation to give larger powers to the Municipal Councils in respect of taxation. The Deputy Commissioner of the Mysore District Reports that he has requested the Presidents to hold an annual Municipal Conference of all rate-payers and to place the annual report before them and discuss the local wants. This is a step in the right direction and may be followed in all the Municipalities as it enlists the interests of the citizens in the Municipal affairs and tends to overcome all opposition to enhanced taxation whenever it becomes necessary.

9. *Revision of Assessment.*—The reviews of Deputy Commissioners show that action was taken or was being taken to revise the assessment of taxes in the Municipalities of Channapatna, Hunsur, Channagiri, Kumsi, Chitaldrug and Naikanhatti. In respect of other Municipalities no information is available as regards the action taken to revise the assessment either partially or wholly and the financial effect of the revision. The Deputy Commissioner of the Hassan District reports that the Municipal Council of Konanur have failed to revise the assessment of taxes in spite of repeated advice. The Comptroller's report on the audit of the accounts for 1925-26 discloses that in 23 Municipalities the revision of assessment was long overdue. In Bowringpet, the last revision of mohatarfa taxes is stated to have been done during 1903-04 and that in Gubbi during 1909-10. This is very unsatisfactory. The Deputy Commissioners are requested to impress on the Presidents of Municipal Councils the necessity of fixing the demand every year with reference to the varying conditions of the assessable properties and invite the attention of the Municipal Councils to the provisions of Section 63 of the Municipal Regulation and see that the assessment lists are completely revised at least once in four years.

10. *Collection of Municipal Dues.*—Details of the demand, collection and balance under the heads "arrears" and "current demand" are not available for

many of the Districts. The reviews show that the collection work in 29 Municipalities was not satisfactory. The Comptroller's report on the audit of the Municipal accounts for 1925-26 shows that the arrears under mohatarfa were more than double the annual demand in 18 Municipalities, more than three times in 9 Municipalities and more than four times in the Channapatna and Hunsur Municipalities. In several Municipalities the Councillors themselves are reported to be heavy defaulters. The Presidents concerned should take systematic action to issue on the prescribed dates bills for taxes and other dues and institute coercive steps for their recovery. They should also examine the lists of arrears periodically and take action to write off the irrecoverable arrears which at present encumber the accounts. The attention of the defaulting Councillors should be drawn to the provision recently made in Section 15 of the Municipal Regulation and special notices may be issued for the recovery of their dues with a warning that if they fail to pay the arrears within three months, they will be disabled from continuing to be Councillors.

11. *Variations in Taxation.*—Octroi was newly sanctioned on sugar, jaggery, cigarettes and beedies in the Sira Municipality and its levy was abolished on khaddar in the Chamrajnagar Town and on all articles except cloth, betel-leaves and kerosene oil in Chitaldrug Town. The Comptroller's report shows that Education Cess is levied in many Minor Municipalities without obtaining the sanction of Government and the Municipal Councils concerned should obtain the necessary sanction. In Jagalur and Holalkere the cess is stated to have been levied on the amount of cart tax also. The levy is not in conformity with Government Notification No. L. 210—Ml. 136-22-4, dated 10th July 1923, and should be discontinued. In Bowringpet the levy of Sanitary cess is reported to be not in accordance with the rates sanctioned by the Government and the Deputy Commissioner is requested to see that the rates imposed are regularised.

12. *Public Works, Town Improvements and Water-Supply.*—A sum of Rs. 2,30,449 was spent on public works in all the Districts except Kolar for which the figure has not been furnished. Information regarding lapses has been furnished only in respect of the Mysore and Hassan Districts. Improvement of towns received a fair amount of attention and the suggestions made by the Executive Engineer, Town Planning and Sanitary Division are receiving attention at the hands of Municipal Councils. The Shimoga Municipal Council spent a sum of Rs. 8,700 mainly for acquisition in congested areas and laying out conservancy lanes out of a special grant of Rs. 15,000 sanctioned by Government for the purpose. The construction of the Town Hall at Chikballapur was nearing completion while that at Kolar was commenced and good progress made during the year. Extensions were formed in Madhugiri and Tiptur and the laying out of a new extension in the Hiriyur town and the drainage project of Nelamangala were completed. A project for the supply of water to Mudgere was sanctioned and those for Kadur and Mudgere were under progress. The supply of water to the Western part of Davangere Town was improved by laying out a new sub-main at cost of Rs. 8,364. The construction of a filter bed and laying out of pipes for water-supply to Tumkur Town was almost completed. The inhabitants of Mugur in the Mysore District voluntarily contributed labour valued at Rs. 3,000 towards the drinking water katte at the place and Government note with satisfaction the civic zeal exhibited in this Municipality. Schemes for the electrification of Tumkur and Bowringpet Towns were sanctioned and those for Chikmagalur and Shimoga Town are under consideration.

13. *Public Health and Medical Relief.*—Public health was generally good except for the prevalence of plague and cholera in a few Municipalities in a sporadic form. Precautionary measures were undertaken to check the spread of the diseases. Complete information regarding the patients treated in the Dispensaries and Vaidyasalas, the number of labour cases attended to by the midwives and the number of persons vaccinated and details regarding vital statistics have not been furnished in many of the reviews.

14. *Public Instruction.*—A sum of Rs. 24,094 was spent on public instruction and details are not available as to the exact amount spent on account of contribution to Government towards the cost of Primary Schools in many Municipalities. A number of Municipal Councils contribute very little towards the cost of primary education incurred by the Government and the Director of Public Instruction has been requested to take early action for the passing of an Elementary Education Regulation laying

down the duties and responsibilities of the Government and the Local Bodies in the matter of Elementary Education. (*Vide* Government Order No. 7139-66—Edn. 196-26-3, dated 10th January 1928).

15. *Inspection of Municipalities and Municipal Offices.*—Most of the Municipalities in the Tumkur, Shimoga and Kadur Districts were visited by the Dewan and suggestions were given for their improvement. The Executive Engineer, Town Planning and Sanitary Division, inspected a few Municipalities and his suggestions are receiving attention at the hands of the Municipal Councils. The reviews do not contain any information on the Inspection of Municipalities by the Sanitary Officers and the action taken to set right the defects noticed. The Deputy Commissioners of Districts excepting those of Chitaldrug do not appear to have availed themselves of the power vested in them in Section 173-A of the Municipal Regulation to Inspect the Municipal Offices. Government desire that the Deputy Commissioners should inspect every Municipal Office in their Districts at least once a year and they are requested to incorporate in their future reviews the defects noticed during their inspection and the action taken thereon.

16. *Audit of Accounts.*—Audit Committees were not constituted by many of the Municipal Councils as already observed in para 5 *supra*. The constitution of Audit Committees is essential in order that the Councillors may satisfy themselves that there are no cases of misapplication of the Municipal Fund for which they may be held liable under Section 42 of the Municipal Regulation. The attention of the Councillors in such of the Municipalities where Audit Committees have not been constituted should be drawn to the provisions of Section 42 of the Municipal Regulation. The Municipal Accounts for the year 1925-26 were audited by the Local Audit Staff of the Comptroller's Office. The Comptroller's notes and objections were not given that attention which the rules required and in most cases the audit notes were not returned in time. The Comptroller's report shows that in spite of timely intimation of audit, the accounts relating to mohatarfa taxes in a few Municipalities were not kept ready for audit, and that the audit notes are treated as mere routine documents by the Municipal Officers. The Deputy Commissioner of Hassan considers and Government agree with him that the defects noticed could to a large extent be remedied by posting persons possessing good knowledge of accounts procedure as clerks in the Municipal Offices. Persons possessing the required qualifications should alone be appointed as clerks under Municipal Councils in future. It is most desirable that the Presidents and Vice-Presidents should post themselves up thoroughly with the rules and standing orders so that this may guide the clerks in their work.

The Comptroller's report discloses also serious defects in the Municipal Administration apart from routine irregularities. For example an estimate for Rs. 8,614 for laying pipes in Davangere Town is reported to have been divided into three separate ones in order to bring each within the powers of sanction of the Municipal Council and sanctioned on the same day. Leases are not taken from lessees of the right to collect toll and other Municipal revenue and moneys were in few cases drawn before they were required for actual disbursement. Several advances drawn by the President and Vice-President of the Kolar Municipality during 1924-25 for Public Works and Cholera Charges are reported to still remain unadjusted. These irregularities are serious and it should be impressed on Municipal authorities that great attention is necessary in order to avoid loss to Municipalities through such irregularities. In order to obviate such irregularities and violation of rules and to ensure business-like methods in conducting the transactions of Municipal Councils, Government consider that it is expedient to introduce into the Municipal Regulation the provisions regarding sur-charge and necessary steps have been taken to amend the Municipal Regulation to this effect.

17. *General.*—None of the reviews of the Deputy Commissioners was received on the prescribed date, namely, the 15th October 1927. The review of the Shimoga Deputy Commissioner was received only in the latter part of December 1927. Government hope that the reviews will be submitted in future punctually on the prescribed date. The reviews did not contain complete information on all the points prescribed for the municipal administration report, and in some cases they did not furnish information even as to the details of income and expenditure. The reviews will not serve the purposes intended unless they are accompanied by consolidated statements showing not only the details for each of the municipalities in the district but also the totals for the district in regard to each of the appendices prescribed for drawing up the

municipal administration report. The Deputy Commissioners are requested to submit such consolidated statements along with their reviews in future.

18. *Conclusion.*—The inhabitants of Mugur in the Mysore District showed splendid zeal in doing voluntary work for their Municipality by improving the source of water-supply and Government hope that the inhabitants of many other Municipalities will follow the example of Mugur. The non-official Councillors Presidents and Vice-Presidents of Municipalities are reported to have generally evinced keen interest in the administration of Municipal affairs during the year and Government express their appreciation of the services of the non-official gentlemen who have worked to promote and foster the growth of Local-Self Government in the Municipalities of the State. Though Municipal Administration has continued to improve, bad collection, unwillingness to systematically revise the assessments and to adopt stringent measures for recovery of Municipal dues and indifference to audit reports are still unfortunately present in a large number of Municipalities, and Government hope that these defects will be remedied in future.

19. The Deputy Commissioner of the Mysore District observes that owing to stress of official work, the *ex-officio* Presidents are not able to devote sufficient attention to the Municipal affairs. Government consider that non-official Vice-Presidents should be associated more largely in the discharge of the duties that now devolve on the Presidents in order that they may eventually replace the official Presidents.

20. Experience has shown that for the administration of Minor Municipalities, the provisions of the existing Municipal Regulation are very complex and that the present system under which Minor Municipal Councils are excepted from the operation of some of the important provisions of the Regulation and rules are framed for the guidance of the Councils in respect of the excepted provisions, is found to be not quite satisfactory. In order to place the administration of Minor Municipalities on a more satisfactory basis, the enactment of a separate Regulation is considered expedient. A draft bill has been prepared for this purpose and a Committee has been appointed to scrutinise the same. Government hope that this new measure when passed into law will adequately meet the requirements of the Minor Municipalities and enable their Councils to discharge their duties more efficiently.

R. RANGA RAO,
General Secretary to Government.